

we would have no problems with it. It would make certain that each and every parcel of this state were placed on a data base based upon its physical description. Thereby we would be able to make a scientific determination of whether or not your property or my property regardless of what the classification is rural, residential, commercial, industrial would receive a fair value and would be taxed accordingly. In the State of Nebraska today I find it absolutely amazing that this body would allow our property tax methods to become so archaic and so discriminatory against the people of this state. In the past few weeks I have been doing a great deal of campaigning in my district, talking to large numbers of people. They are ready to take 170, they are ready to accept it. The amazing thing though that a few people in our counties who are elected are not willing to accept help. What we are attempting to do with this legislation is to assist them in their difficult task, assist them. These assessors will continue to be elected, they will continue to do the things that they are doing now except that they are going to have some degree of certainty that when they arrive at the figure that it is going to be accurate. It is going to be fair. The Nebraska Tax Research Council who sends out a communicator once a month, the executive director of that is Forrest Johnson, a former tax commissioner of this state and recognizes as one of its most outstanding tax commissioners, I would remind you, endorses the concept of 170 and says and I quote, "It is far overdue". It does not make the tax commissioner a czar. It merely makes the tax commissioner help the county assessors to carry out the duties under law, and under the Constitution of this state. I suggest for you, that if we strike this bill today that we will not be moving forward, we will not be logical, we will not be leaders as we are supposed to be to help solve problems at local levels, instead we would be turning our heads and walking away and saying I can't help it. The issue I think before us is one of the most important that this body makes this day, and this session. It is long overdue. All the chairmen of this body have had a chance to sit in on these briefings and many of us have been at every meeting since it began. We are convinced that this is the only way to solve the problem. 131 is still in place and it can carry out its original intent. But, we need 170 for the procedure and for the application of scientific data base for the purpose of making certain that this state does not return to a state of chaos it is in today as it relates to property taxes. One last thing, if you are really concerned about the citizens of this state, and how we pay taxes in relation to that property that we own, then you can not turn your back on 170. It must become law. I'll guarantee if it doesn't I'll be back here next year...

PRESIDENT: You have one minute, Senator.

SENATOR KOCH:...and I'll introduce the same bill and I'll do it again, and again, and again until somebody faces up to the fact that this is the only way you are going to solve it, the only way. I would hope, that those of you here today would realize that this is a very significant piece of legislation and it should be put in place and its implementation will take place over four years. There will be two interims